## **Franchise Tax Board**

## **NO ANALYSIS REQUIRED**

Author:	Calderon	Analyst:	Deboral	n Barrett	Bill Νι	umber: _	SB 314
Related I	Bills:	Telephone:	845-430	1 Ame	ended Date:	June 1	, 2009
		Attorney:	Patrick I	Kusiak	Sponsor:		
SUBJECT: Interagency Intercept/Change Priority For Payment							
ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.  TECHNICAL BILL – No program or fiscal changes to existing program.  BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.  TECHNICAL AMENDMENT – No change in previously submitted analysis required.  Approved position of prior analysis is  MINOR AMENDMENT – Remainder of previous analysis of the bill as amended  MINOR AMENDMENT – No change in approved position of  See Comments below.							
COMMENTS:  This bill would revise the priority for refund offsets to place the nonpayment of penalties owed to the Restitution Fund in a higher priority than benefit overpayment accounts administered by the Employment Development Department and amounts owed to other state agencies.  The June 1, 2009, amendments removed legislative intent language and do not impact the department's programs, operations, costs, or state income tax revenues. The remainder of the department's analysis of the bill as amended April 2, 2009, still applies.							
Board Po	sition: S	X	NP NAR PENDING	Franchise To Deborah Ba	Tax Board Staf arrett	if	Date 06/11/09
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